

Exhibit B

AP SERVICES, LLC
Summary of Fees and Hours by Professionals and
Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.
For the Period August 1, 2019 through August 31, 2019

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RAT E	HOURS	FEES
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in bankruptcy court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	158.4	\$ 180,576.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in bankruptcy court; assist management and advisors in development and negotiation of Plan of Reorganization	\$1,140	240.8	274,512.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support	\$1,015	229.5	232,942.50
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple work streams and advise on various matters including the review of invoices for the determination of prepetition and postpetition, monthly operating reports, claims analysis, assessment of contracts for assumption or rejection and the review and analysis of the various term sheets and the Plan of Reorganization	\$1,015	170.6	173,159.00

Mark J Brown	Managing Director	Direct the build out of the liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$1,015	7.3	7,409.50
Vance L Scott	Managing Director	Lead the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$1,015	68.4	69,426.00
Albert Leung	Director	Lead labor, organizational effectiveness and benefits cost savings assessment which includes development of labor model and analysis of PGE internal and external labor spend for each line of business. Support additional labor related optimization initiatives across lines of businesses and other program management office implementation.	\$945	1.2	1,134.00
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by the Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for extensive on-site creditor advisor management meetings. Support Company's real estate team on bankruptcy-related owned and leased property issues.	\$945	199.2	188,244.00
John Kaplan	Director	Support cost reduction workstreams and oversee the Asset Planning & Project Execution Implementation	\$945	196.7	185,881.50
Ken Chan	Director	Support cost reduction workstream activities. Lead overall vegetation management cost reduction (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead fleet management cost reduction (outsourcing, specs rationalization, process improvement, demand management). Assist electrical operations contracting and process improvement.	\$945	217.4	205,443.00
Rus Parashchak	Director	Support cost reduction workstream with specific focus on leading execution of Contract Award Policy initiative, assessing current processes and recommending improvements to drive more competition and external spend savings.	\$945	191.7	181,156.50
Randy Fike	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Power and Nuclear Generation, Corporate Services and IT Vendors.	\$945	126.0	119,070.00
Virgilio E Sosa	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Electric Operations Vendors.	\$945	3.8	3,591.00
Bradley Hunter	Director	Lead liquidity and cash management workstreams. Manage development and maintenance of cash forecast and actual tracking models. Coordinate production of periodic cash forecast reports for internal and external reporting. Participate in regular	\$895	50.5	45,197.50

		meetings with management to review cash flow trends and liquidity status.			
Erik Bell	Director	Support the operation of the Spend Governance Committee. Participate in cost reduction efforts around the Gas Operations and Power Generation groups including the identification and evaluation of specific opportunities to reduce or defer expenditures in an effort to lower customer energy rates.	\$895	121.7	108,921.50
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staffing in the review all invoices using the 3-way match process for a determination if services or goods provided were in the pre or post-petition period. Design and implement semi-automated invoice review processes and other processes to expedite reviews as necessary. Provide support to PGE accounting group in identifying and aggregating financial data for preparation of the Monthly Operating reports for January and February.	\$895	151.5	135,592.50
Jeffrey W Kopa	Director	Build up of liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$830	16.6	13,778.00
Denise Lorenzo	Director	Design and manage process for submitting, approving and processing prepetition payments authorized under various first day motions (Supplier Management Committee), including the assessment of Operational Integrity Supplier designations. Design and manage process for reporting of executed prepetition payments and maintaining controls to ensure compliance with granted first day authority. Design and manage process for designating all executory contracts for assumption, rejection and renegotiation.	\$830	192.8	160,024.00
Michelle R Repko	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$830	162.0	134,460.00
Brent Robison	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$775	171.5	132,912.50
Eric J Powell	Director	Lead Construction Services and Engineering cost savings assessment which includes external sourcing labor and non-labor work and internal work and resource optimization; coordinate interaction and work across the electric and gas lines of businesses	\$775	219.8	170,345.00

Patryk P Szafranski	Director	Serve as lead AP Services resource on business plan development; lead AP Services team and client staff in 5 year forecast consolidation, scenarios modeling; assist in interface, communications, and diligence support with potential investors and other internal and external stakeholders	\$775	273.2	211,730.00
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$685	7.0	4,795.00
Jorge L Wallis Iribarren	Senior Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Gas Operations Vendors.	\$665	4.5	2,992.50
Arnab Mukherjee	Senior Vice President	Support cost reduction workstream with specific focus on leading execution of Contract Award initiative, assessing current processes and recommending improvements to drive external spend savings.	\$665	168.5	112,052.50
Jarod E Clarrey	Senior Vice President	Support PGE accounts payable team's review of asserted 503(b)(9) claims. Assist in development and implementation of claims review and contract assessment processes, including the coordination of web-based analytical tools for PGE users and development of training materials. Administered contract document collection from PGE personnel to support assessment process.	\$615	190.7	117,280.50
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with development of response materials to diligence requests, coordination with company, counsel and other constituents, tracking of response status, and reporting/presentations related thereto.	\$615	167.1	102,766.50
Wally Li	Senior Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$600	102.5	61,500.00
Laurie C Verry	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports	\$490	0.2	98.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Transition to PMO to begin developing structure and execution timeline.	\$600	195.4	117,240.00
David M Purcell	Vice President	Support liquidity and cash management workstream and business plan development workstream. Build and maintain cash forecast, track and analyze actual results, and develop cash forecast reports for internal and external parties. Additionally assist client staff in 5 year forecast consolidation and scenarios modeling.	\$565	274.1	154,866.50
Rich Kline	Vice President	Support business plan development workstream and assist PGE forecasting team in refining and testing baseline assumptions and in evaluating modeling output.	\$565	57.2	32,318.00

Bryce Pyle	Vice President	Support business plan development workstream with focus on validation of five-year forecast. Assist in diligence support with internal and external stakeholders.	\$565	218.9	123,678.50
Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to construction and engineering services spend optimization. Support PMO, steering committee and additional cost reduction efforts as necessary.	\$565	270.8	153,002.00
Spencer Dorsey	Vice President	Support liquidity, cash management and vendor management workstreams. Prepare daily cash report to monitor post-petition liquidity for PGE Treasury department/CRO/Deputy CRO. Build and maintain disbursements database to support payment tracking initiatives related to prepetition vs. postpetition payments and payments permissible under first day motion authority.	\$480	162.1	77,808.00
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development of the overall claims process workflow materials to facilitate claims assessment by PGE functional assessment teams.	\$480	16.6	7,968.00
Robell G. Wondwosen	Vice President	Support cost reduction workstream with specific focus on implementation of PMO structure to support cost reduction initiatives. Provide ad hoc support to business plan development workstream.	\$480	188.7	90,576.00
Daniella Negron La Rosa	Vice President	Support the EO (Electric Operations) cost reduction team with specific focus on PO activity and management of contractor rates.	\$480	162.1	77,808.00
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Coordinate with PG&E Project Management Office for negotiations and contract cure amounts, and assist in analysis for Tier 1 and Tier 2 negotiations.	\$480	166.4	79,872.00
Bruce Smathers	Vice President	Support the cost reduction workstream within Gas Operations by identifying, evaluating, and tracking initiatives in an effort to lower customer energy rates.	\$440	144.0	63,360.00
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$430	5.1	2,193.00
Daniel J Tedder	Vice President	Support and maintain the claims and contracts website which facilitates the overall claims management and contract assumption/rejection processes.	\$430	0.5	215.00
Kiera Davids	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$400	5.6	2,240.00
Melanie McCabe	Vice President	Assist with the preparation of monthly staffing and compensation reports	\$400	7.0	2,800.00
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$285	21.5	6,127.50

Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports	\$360	52.0	18,720.00
Brian Beilinson	Consultant	Support compliance with accounts payable segregation requirements by (1) designing a process and methodology for designating invoices and prepetition or post-petition and (2) training and managing a team of 43 billing analysts tasked with reviewing and classifying all 3-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) creating and teaching the 503b9/lien claim training materials 2) reviewing templates submitted by the CRT for accuracy and 3) managing the claims WIP queue and tracking results. Developing the liquidation analysis and gathering all inputs.	\$425	205.8	87,465.00
Zachary A Pollack	Consultant	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the invoice review team as well as report on payment blocks and their dispositions.	\$425	221.9	94,307.50
Zachary E Courie	Consultant	Support supplier management committee process with the design and implementation of payment request forms, management of committee meeting agendas, and creation of payments report. Advise company on proper adherence to supplier management committee guidelines/requirements, designation of prepetition invoices and analysis required to support evaluation of potential operational integrity suppliers. Support the assessment of executory contracts by creating a contracts database, managing updates to the contracts webtool and database, and creating contracts reporting for management.	\$425	219.8	93,415.00
Tim T Kan	Consultant	Perform analysis and support for the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$425	188.5	80,112.50
Katharine G Glasscock	Consultant	Support claims management workstream and manage database containing all filed and scheduled claims as well as claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist company in preliminary assessment of existing claims population.	\$385	226.5	87,202.50
Barbara J Ferguson	Paraprofessional	Support claims management workstream	\$305	18.4	5,612.00
Derrick Q Irving	Paraprofessional	Support case management activities	\$305	37.5	11,437.50
Total Professional Hours and Fees				6,877.5	4,807,335.50
Less 100% Travel Fees					(770,395.00)
Total Professional Fees					\$ 4,036,940.50